

Introduced: 2/24/75  
Referred: State Affairs and  
Finance

1 IN THE SENATE

BY FERGUSON

2 SENATE BILL NO. 198 am

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to a refund to retailers of a  
7 portion of the purchase price paid by them for  
8 intoxicating liquors which represents excise tax  
9 paid to the state by the wholesaler; and providing  
10 for an effective date."

11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

12 \* Section 1. A retailer of intoxicating liquors having a state license  
13 to do business on November 14, 1974, is entitled to a refund of the part of  
14 the purchase price paid by him to a wholesaler for intoxicating liquors  
15 which were condemned and destroyed by the proper authorities by reason of  
16 the natural disaster declared by President Ford on November 14, 1974, and  
17 which represents the excise tax on those liquors paid by the wholesaler to  
18 the state unless otherwise indemnified for the tax.

19 \* Sec. 2. To obtain the excise tax refund provided for in this Act, the  
20 claimant shall file with the Department of Revenue a claim verified by  
21 department receipts given for the condemned liquors. When money becomes  
22 available the department shall refund to the claimant the full amount of  
23 the excise tax paid by the retailer to the wholesaler as a part of the  
24 purchase price of the intoxicating liquor designated in sec. 1 of this Act.

25 \* Sec. 3. A person who, in making and subscribing a claim for tax  
26 refund authorized by this Act, wilfully falsifies any material matter set  
27 out in the claim or receipt is guilty of a felony, and upon conviction is  
28 subject to the penalties prescribed for perjury under the laws of this  
29 state. In this section, "person" includes an officer, agent, or employee

1 of a corporation.

2 \* Sec. 4. This Act takes effect immediately in accordance with AS 01.10.-

3 070(c).

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